

IRS News Release

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Many Tax-Exempt Organizations Must File Form 990 by May 17 Deadline to Preserve Tax-Exempt Status with IRS

Audio File for Podcast: [Don't Throw Away Your Tax Exempt Status](#)

IR-2010-59, May 7, 2010

WASHINGTON — A crucial filing deadline of May 17 is looming for many tax-exempt organizations that are required by law to file their Form 990 with the Internal Revenue Service or risk having their federal tax-exempt status revoked.

The [Pension Protection Act of 2006](#) mandates that all non-profit organizations, other than churches and church related organizations, must file an information form with the IRS. This requirement has been in effect since the beginning of 2007, which made 2009 the third consecutive year under the new law. Any organization that fails to file for three consecutive years automatically loses its federal tax-exempt status.

Form 990-series information returns are due on the 15th day of the fifth month after an organization's fiscal year ends. Many organizations use the calendar year as their fiscal year, which makes May 15 the deadline for those tax-exempt organizations. May 15 falls on a Saturday this year so the deadline this year is actually Monday, May 17. Organizations can request an extension of their filing date by filing Form 8868 by the original due date. Absent a request for extension, there is no grace period from filing by the original due date.

Small tax-exempt organizations with annual receipts of \$25,000 or less can file an electronic notice Form 990-N ([e-Postcard](#)). This asks for a few basic pieces of information. Tax-exempts with annual receipts above \$25,000 must file a Form 990 or 990-EZ, depending on their annual receipts. Private foundations file form 990-PF.

Any tax-exempt organization that has not filed the required form in the last three years automatically will lose its tax exempt status effective as of the due date of the annual filing. Under the law, the IRS does not have discretion in this matter.

A list of revoked organizations will be available to the public on IRS.gov.

If an organization loses its exemption, it will have to reapply with the IRS to regain its tax-exempt status. Any income received between the revocation date and renewed exemption may be taxable.

For more information, see the [Exempt Organizations: Status Revoked for not Filing Annual Returns or Notices](#) page on this website; or the [ABC's for Exempt Organizations](#) page.